



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

December 26, 2006

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley 
Auditor-Controller

SUBJECT: FINANCIAL/COMPLIANCE AUDITS OF 2004-05 STATE GRANTS

The Offices of the Chief Administrative Officer, District Attorney, Public Defender, and Sheriff; the Probation Department; and the Countywide Criminal Justice Coordination Committee receive grants from the State Office of Criminal Justice Planning and other State agencies. These grants require financial/compliance audits to ensure that State funding is used in accordance with applicable laws, regulations, policies and procedures.

Through our Master Agreement, we contracted with Conrad & Associates, L.L.P., for the required financial/compliance audits of 2004-05 State grant programs. Conrad & Associates audited 40 grants shown on the attached list.

The auditors reported their findings to the departments and copies of the reports have been sent to the appropriate State agencies. Of the total claimed costs of \$36,526,880, the reports identify questioned costs totaling \$1,129. The questioned costs are claims of minor amounts in excess of the approved budgets. The auditors noted no internal control weaknesses, but did identify some compliance weaknesses that are not considered material. The departments have responded to the reported findings and recommendations and indicated that they will take action to correct the reported problems.

Board of Supervisors
December 26, 2006
Page 2 of 2

Due to the volume of audit reports, copies of the individual reports were not attached. Should you require any additional information, please call me at (213) 974-8301, or your staff may call Jim Schneiderman at (626) 293-1101.

JTM:MMO:DS

Attachment

c: David E. Janssen, Chief Administrative Officer
Steve Cooley, District Attorney
Lee Baca, Sheriff
Michael Judge, Public Defender
Robert Taylor, Chief Probation Officer
Peggy Shuttleworth, Executive Director, CCJCC
Public Information Office
Audit Committee (6)

2004-05 State Grants
List of Grants/Periods Audited

Chief Administrative Office Grants:

Investing in Early Educators
California Department of Education
No. GRET-2017
July 1, 2004 - June 30, 2005
\$7,424,597

Local Planning Council
California Department of Education
No. FLPC-4018
July 1, 2004 - June 30, 2005
\$404,804

Increase Capacity Contracts
California Department of Education
No. GFIC-2017
July 1, 2004 - June 30, 2005
\$354,472

Countywide Criminal Justice Coordination Committee Grants:

Los Angeles Drug Court Treatment Enhancement Program
OES Grant
No. DC0460190
July 1, 2004 - June 30, 2005
\$359,596

District Attorney's Office Grants:

Organized Automobile Fraud Activity Interdiction
("Urban Grant") Program
Department of Insurance Grant
Grant Not Numbered
July 1, 2004 - June 30, 2005
\$1,962,573

Spousal Abuser Prosecution Program
Department of Justice Grant
No. 04SA11A010
July 1, 2004 - June 30, 2005
\$213,824

Allied Laboratory Enforcement Response Team
OES Grant
No. DC04106850
July 1, 2004 - June 30, 2005
\$117,997

Special Emphasis Victim Assistance Program
OES Grant
No. SE04140190
July 1, 2004 - June 30, 2005
\$137,500

Clearinghouse Electronic Surveillance System
OES Grant
No. DC04B50190
July 1, 2004 - June 30, 2005
\$280,283

Community Oriented Multi-Agency Enforcement Team
OES Grant
No. DC04D70190
July 1, 2004 - June 30, 2005
\$144,231

District Attorney's Office Grants (cont'd):

Elder Abuse Advocacy & Outreach Program
OES Grant
No. EA03040190
July 1, 2004 - September 30, 2004
\$190,570

Gang Violence Suppression Program - Lennox
OES Grant
No. GV04011527
July 1, 2004 - June 30, 2005
\$97,660

Abolish Chronic Truancy (ACT) Program
BOC Grant
No. JJ03010190
January 1, 2004 - June 30, 2005
\$157,889

Stalking and Threat Assessment Team
OES Grant
No. VV04060190
July 1, 2004 - June 30, 2005
\$198,627

Victim Witness Assistance Program
OES Grant
No. VW04230190
July 1, 2004 - June 30, 2005
\$3,423,490

Workers' Compensation Insurance Fraud Program
Department of Insurance Grant
Grant Not Numbered
July 1, 2004 - June 30, 2005
\$5,078,008

Juvenile Accountability Incentive Block
BOC Grant
No. BDC 183-04
July 1, 2004 - June 30, 2005
\$1,279,527

Elder Abuse Advocacy & Outreach Program
OES Grant
No. EA04050190
October 1, 2004 - June 30, 2005
\$145,915

Gang Violence Suppression Program - Lancaster
OES Grant
No. GV04010190
July 1, 2004 - June 30, 2005
\$61,373

Narcotics Enforcement Surveillance Team
OES Grant
No. DC04177250
July 1, 2004 - June 30, 2005
\$162,803

Vertical Prosecution Block Grant
OES Grant
No. VB04020190
July 1, 2004 - June 30, 2005
\$678,017

Automobile Insurance Fraud Program
Department of Insurance Grant
Grant Not Numbered
July 1, 2004 - June 30, 2005
\$3,294,809

Project Safe Neighborhoods Program
OES Grant
No. US03D10190
July 1, 2004 - February 28, 2005
\$140,355

Juvenile Offender Intervention Network
BOC Grant
No. IP02D10190
July 1, 2004 - December 31, 2004
\$251,006

Probation Department Grants:

Anti-Drug Abuse/Re-Entry for Drug Addict Program
OES Grant
No. DC04C70190
July 1, 2004 - June 30, 2005
\$244,914

Challenge Activities Program
BOC Grant
No. BDC 215-04
July 1, 2004 - June 30, 2005
\$479,232

Probation Department Grants (cont'd):

WIN Program
BOC Grant
No. BDC 171-04
July 1, 2004 - June 30, 2005
\$243,508

Public Defender's Office Grants:

Juvenile Accountability Incentive Block Grant
BOC Grant
No. BDC 161-04
July 1, 2004 - June 30, 2005
\$893,719

Sheriff's Department Grants:

Southern California Regional High Tech Task Force
Identity Theft Detail
OES Grant
No. HD03030190
July 1, 2004 - September 30, 2004
\$545,621

Community Oriented Multi-Agency Narcotics Enforcement
OES Grant
No. DC033C0190
July 1, 2004 - December 31, 2004
\$212,361

Project Safe Neighborhoods Program
OES Grant
No. US03S10190
November 1, 2003 – January 31, 2005
\$106,675

Community Oriented Multi-Agency Narcotics
Enforcement Team
OES Grant
No. DC04D70190
July 1, 2004 - June 30, 2005
\$1,350,880

Lancaster Gang Violence Suppression Program
OES Grant
No. GV04010190
July 1, 2004 - June 30, 2005
\$313,408

Los Angeles County Sexual Assault Backlog Elimination Program
OES Grant
No. CG00010190
July 1, 2004 - January 31, 2005
\$6,169

Coverdell Forensic Sciences Improvement Act
OCJP and OES Grant
No. CQ03030190
March 1, 2004 – February 28, 2005
\$68,101

Lancaster Specialized domestic Violence Unit
OES Grant
No. LE033Q0190
June 1, 2004 – June 30, 2004
Due to hiring and funding difficulties, no costs were incurred

CALGANG Enhancement Program
OES Grant
No. GV03010190
December 1, 2003 – June 30, 2005
\$487,911

Southern California Regional High Tech Task Force
Identity Theft Detail
OES Grant
No. HD04040190
July 1, 2004 – June 30, 2005
\$610,654

Sheriff's Department Grants (cont'd):

Southern California High Tech Task Force
OES Grant
No. HT03040190
July 1, 2004 - June 30, 2005
\$2,145,674

Southern California Tech Task Force
OES Grant
No. HT04050190
July 1, 2004 - June 30, 2005
\$2,258,127